

2010 Local Discretionary Sales Surtax Rates in Florida's Counties

Levy Combinations Are Subject to Various Tax Rate Caps - See Notes									County Government Levies			School District Levy		
	Charter County Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%				(i.e., School Capital Outlay Surtax)		
County									Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Alachua			0.5				0.25		3.5	0.75	2.75	0.5	0.0	0.5
Baker				1					2.5	1.0	1.5	0.5	0.0	0.5
Bay									2.0	0.0	2.0	0.5	0.0	0.5
Bradford				1					2.5	1.0	1.5	0.5	0.0	0.5
Brevard									3.0	0.0	3.0	0.5	0.0	0.5
Broward									3.0	0.0	3.0	0.5	0.0	0.5
Calhoun				1				0.5	2.5	1.0	1.5	0.5	0.5	0.0
Charlotte			1						3.0	1.0	2.0	0.5	0.0	0.5
Citrus									2.0	0.0	2.0	0.5	0.0	0.5
Clay			1						3.0	1.0	2.0	0.5	0.0	0.5
Collier									2.0	0.0	2.0	0.5	0.0	0.5
Columbia				1					3.0	1.0	2.0	0.5	0.0	0.5
De Soto				1					2.5	1.0	1.5	0.5	0.0	0.5
Dixie				1					2.5	1.0	1.5	0.5	0.0	0.5
Duval	0.5		0.5						3.0	1.0	2.0	0.5	0.0	0.5
Escambia			1					0.5	2.0	1.0	1.0	0.5	0.5	0.0
Flagler			0.5					0.5	2.0	0.5	1.5	0.5	0.5	0.0
Franklin				1					2.5	1.0	1.5	0.5	0.0	0.5
Gadsden				1			0.5		2.5	1.5	1.0	0.5	0.0	0.5
Gilchrist				1					2.5	1.0	1.5	0.5	0.0	0.5
Glades			1						2.5	1.0	1.5	0.5	0.0	0.5
Gulf				1					2.5	1.0	1.5	0.5	0.0	0.5
Hamilton				1					2.5	1.0	1.5	0.5	0.0	0.5
Hardee				1					2.5	1.0	1.5	0.5	0.0	0.5
Hendry				1					2.5	1.0	1.5	0.5	0.0	0.5
Hernando								0.5	2.0	0.0	2.0	0.5	0.5	0.0
Highlands			1						2.0	1.0	1.0	0.5	0.0	0.5
Hillsborough			0.5		0.5				3.0	1.0	2.0	0.5	0.0	0.5
Holmes				1					2.5	1.0	1.5	0.5	0.0	0.5
Indian River			1						2.0	1.0	1.0	0.5	0.0	0.5
Jackson				1				0.5	2.0	1.0	1.0	0.5	0.5	0.0
Jefferson				1					2.5	1.0	1.5	0.5	0.0	0.5
Lafayette				1					2.5	1.0	1.5	0.5	0.0	0.5
Lake			1						2.0	1.0	1.0	0.5	0.0	0.5
Lee									3.0	0.0	3.0	0.5	0.0	0.5
Leon			1					0.5	3.5	1.0	2.5	0.5	0.5	0.0
Levy				1					2.5	1.0	1.5	0.5	0.0	0.5
Liberty				1					2.5	1.0	1.5	0.5	0.0	0.5
Madison				1			0.5		1.5	1.5	0.0	0.5	0.0	0.5
Manatee								0.5	2.0	0.0	2.0	0.5	0.5	0.0
Marion									2.0	0.0	2.0	0.5	0.0	0.5
Martin			0.5						2.0	0.5	1.5	0.5	0.0	0.5
Miami-Dade	0.5					0.5			2.0	1.0	1.0	0.5	0.0	0.5
Monroe			1					0.5	2.0	1.0	1.0	0.5	0.5	0.0
Nassau				1					2.0	1.0	1.0	0.5	0.0	0.5
Okaloosa									2.0	0.0	2.0	0.5	0.0	0.5
Okeechobee				1					2.5	1.0	1.5	0.5	0.0	0.5
Orange								0.5	3.0	0.0	3.0	0.5	0.5	0.0
Osceola			1						3.0	1.0	2.0	0.5	0.0	0.5
Palm Beach								0.5	3.0	0.0	3.0	0.5	0.5	0.0
Pasco			1						2.0	1.0	1.0	0.5	0.0	0.5
Pinellas			1						3.0	1.0	2.0	0.5	0.0	0.5
Polk							0.5	0.5	3.0	0.5	2.5	0.5	0.5	0.0

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County	Charter County Transportation System Surtax s. 212.055(1), F.S. Up to 1%	Emergency Fire Rescue Services and Facilities Surtax s. 212.055(8), F.S. Up to 1%	Local Gov't Infrastructure Surtax s. 212.055(2), F.S. 0.5% or 1%	Small County Surtax s. 212.055(3), F.S. 0.5% or 1%	Indigent Care/ Trauma Center Surtaxes s. 212.055(4), F.S. Up to 0.25%, 0.5 %	County Public Hospital Surtax s. 212.055(5), F.S. 0.5%	Voter-Approved Indigent Care Surtax s. 212.055(7), F.S. Up to 0.5%, 1%	School Capital Outlay Surtax s. 212.055(6), F.S. Up to 0.5%		Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
Putnam			1							2.0	1.0	1.0	0.5	0.0	0.5
Saint Johns										2.0	0.0	2.0	0.5	0.0	0.5
Saint Lucie								0.5		2.0	0.0	2.0	0.5	0.5	0.0
Santa Rosa								0.5		2.0	0.0	2.0	0.5	0.5	0.0
Sarasota			1							3.0	1.0	2.0	0.5	0.0	0.5
Seminole			1							3.0	1.0	2.0	0.5	0.0	0.5
Sumter				1						2.0	1.0	1.0	0.5	0.0	0.5
Suwannee				1						2.5	1.0	1.5	0.5	0.0	0.5
Taylor				1						2.5	1.0	1.5	0.5	0.0	0.5
Union				1						2.5	1.0	1.5	0.5	0.0	0.5
Volusia								0.5		3.0	0.0	3.0	0.5	0.5	0.0
Wakulla			1							3.5	1.0	2.5	0.5	0.0	0.5
Walton				1						2.0	1.0	1.0	0.5	0.0	0.5
Washington				1						2.5	1.0	1.5	0.5	0.0	0.5
# Eligible to Levy:	20	65	67	31	65	1	60	67		67			67		
# Levying:	2	0	21	28	1	1	4	14		51			14		

Notes:

- Boxed areas indicate those counties or school districts (for the School Capital Outlay Surtax only) eligible to impose the particular tax.
- The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county, the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Currently, Florida has publicly supported medical schools at the following universities: Florida International University in Miami-Dade County; Florida State University in Leon County; University of Central Florida in Orange County; University of Florida in Alachua County; and the University of South Florida in Hillsborough County. The Florida International University, University of Central Florida, and University of South Florida medical schools are each located in counties having a resident population greater than 800,000; therefore, Hillsborough, Miami-Dade, and Orange counties are not eligible to levy the surtax. Only Alachua and Leon counties could levy the surtax at the maximum 1% rate. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to voter approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate shall not exceed 1%.
- Chapter 2009-146, L.O.F., renamed the Charter County Transit System Surtax as the Charter County Transportation System Surtax and extended eligibility for surtax levy to 13 additional charter counties, effective July 1, 2009. Consequently, a total of 20 counties are now eligible to levy this surtax.
- Chapter 2009-182, L.O.F., created the Emergency Fire Rescue Services and Facilities Surtax. Effective July 1, 2009, a county's governing body, other than a county that has imposed two separate discretionary surtaxes without expiration, may levy this surtax at a rate of up to 1%, subject to voter approval in a countywide referendum. Madison and Miami-Dade counties are not eligible to levy this surtax since each county has imposed two separate discretionary surtaxes without expiration. The remaining 65 counties are eligible to levy this surtax. However, if Orange or Osceola impose the surtax, neither county shall levy the surtax within the boundaries of the Reedy Creek Improvement District pursuant to s. 212.055(8)(j), F.S.
- Since the Charter County Transportation System Surtax and Emergency Fire Rescue Services and Facilities Surtax are not subject to any tax rate limitations, the maximum potential tax rates for nearly all county governments increased on July 1, 2009. For Madison and Miami-Dade counties, the maximum potential tax rate is unchanged. For 13 counties (Alachua, Brevard, Charlotte, Clay, Columbia, Lee, Leon, Orange, Osceola, Palm Beach, Polk, Seminole, and Wakulla), the maximum potential tax rate increases by 2%. For all other counties, the maximum potential tax rate increases by 1%. Alachua, Leon, and Wakulla counties now have the highest maximum potential tax rate (i.e., 3.5%) for county government levies.
- Marion County's levy of the School Capital Outlay Surtax expired on December 31, 2009.
- Alachua County's levy of the Local Government Infrastructure Surtax is scheduled to expire on December 31, 2010.
- Gulf County's levy of the School Capital Outlay Surtax was repealed, effective December 31, 2009. The county's 0.5% levy of the Small County Surtax expired on December 31, 2009 and was replaced with a 1% levy, effective January 1, 2010.
- Palm Beach County's levy of the School Capital Outlay Surtax is scheduled to expire on December 31, 2010.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (Rates as of January 1, 2010) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>